

NEBRASKA STATE BOARD OF PUBLIC ACCOUNTANCY

P.O. Box 94725, Lincoln, NE 68509

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CPA CERTIFICATE BY RECIPROCITY

International and Interstate Reciprocity Policy.

The Board has adopted a policy statement regarding reciprocity, to be followed for interstate and international requests. The purpose of the policy statement is to have a set of criteria and procedures in place to process requests for reciprocity from all sectors, and to apply the procedure and the criteria used in making evaluations consistently to all applicants. All applicants for reciprocity will be held to at least the minimum standard held for Nebraska certificate holders in the areas of education, examination, and experience. Applicants for reciprocity must meet the following requirements:

CERTIFICATE REQUIREMENTS:

1. Residence or a place of business or regularly employed in Nebraska,
2. Verification of grades and successful completion of the Uniform CPA Examination,*
3. If CPA Exam was successfully completed prior to January 1, 1998, applicant must have a Baccalaureate degree or higher from an accredited institution(s).

If CPA Exam is initially sat for after January 1, 1998, then the applicant must also show proof of completion of a minimum of 150 semester hours or 225 quarter hours of post-secondary academic credit in subjects in accordance with the Rules and Regulations,

4. Verification that the original CPA certificate or other qualifying designation is still in good standing, and
5. Completion of the AICPA's Professional Ethics self-study examination or other qualifying examination utilized by the Board.

*Applicants from outside the United States must either successfully pass the CPA examination under the same requirements as an U.S. applicant OR must show verification of successful completion of the IQEX to verify knowledge of U.S. laws of accountancy. Currently, the IQEX examination is only available for Canadian and Australian Chartered Accountants, Australian Certified Practising Accountants, and Mexican Contadores Publicos Certificados.

PERMIT TO PRACTICE REQUIREMENTS:

Verification of public accounting experience is required for the issuance of an active permit to practice. Experience, based on the Board's standards for all applicants, must be certified by a CPA or equivalent that possesses a valid license to practice at the time of the certification. The certifying individual must verify his or her own credentials through written verification from a regulatory board or qualifying organization. Experience is partially defined as having a minimum of two years public accounting experience with a CPA firm.

The board may issue a permit under subdivision (1) (a) of section 1-136 to a holder of a reciprocal certificate issued under section 1-124 upon a showing that: (a) He or she meets all current requirements in this state for issuance of a permit at the time the application is made; or (b) At the time of the application for a permit the applicant, within the ten years immediately preceding application, has had at least five years experience outside this state in the practice of public accountancy as a sole proprietor or as a staff accountant.

CERTIFICATE APPLICATION PROCESS:

1. All applicants must complete and return an official form to apply for a CPA certificate by reciprocity.
2. The application must include the appropriate fee (currently \$400).
3. An Authorization for Interstate Exchange of Examination and Licensure Information form must be completed and sent to the jurisdiction where the original CPA certificate was obtained, and then returned to the Nebraska Board.
4. An official transcript(s) showing conferment of a minimum of a baccalaureate degree must be sent directly from each institution attended to the Board. If applicant initially sat for CPA Exam after January 1, 1998, then he/she must also show completion of 150 semester hours of education in accordance with the Board's Rules and Regulations.
5. A copy of the successful completion (with date and score) of the AICPA Ethics exam must be received by the Board.

The burden of supplying all appropriate verification and information rests with the applicant and must be submitted within six months of the date of application or application will be considered null and void.

ALL FEES ARE NONREFUNDABLE.